

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009
AND FOR THE YEAR THEN ENDED
WITH
INDEPENDENT AUDITOR'S REPORT

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/30/10



SILAS SIMMONS LLP
CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

Annual Financial Statements
As of and for the Year Ended December 31, 2009
With Supplemental Information Schedules

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**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

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ST. JOSEPH, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT



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INDEPENDENT AUDITOR'S REPORT

Police Jurors
Tensas Parish Police Jury
St. Joseph, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tensas Parish Police Jury (Police Jury), as of and for the year ended December 31, 2009, which collectively comprise the basic financial statements of the Parish's primary government, as listed in the Table of Contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to above do not include financial data of the Parish's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Parish's primary government unless the Parish also issues financial statements for the financial reporting entity that includes the financial data for its component units. The Parish has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net assets, revenues, and expenses of the aggregate discretely presented component units is not reasonably determinable.

In our opinion, because the omission of the discretely presented component units as discussed above, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of the Tensas Parish Police Jury, as of December 31, 2009, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Tensas Parish Police Jury as of December 31, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 9, 2010, on our consideration of Tensas Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 7 and pages 29 through 37, are not a required part of the financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tensas Parish Police Jury's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations", and is not a required part of the basic financial statements. In addition, the schedule of compensation paid Police Jurors described in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Silas Simmons, LLP

Natchez, Mississippi
June 9, 2010

SECTION I
REQUIRED SUPPLEMENTAL INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2009

As management of the Tensas Parish Police Jury, we offer readers of the Tensas Parish Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2009. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the audit.

FINANCIAL HIGHLIGHTS

- Assets exceeded liabilities by \$9,891,215 in 2009 and \$9,349,178 in 2008.
- Total revenues exceeded expenditures by \$542,037 in 2009 and \$3,955 in 2008.
- The Police Jury had net capital assets of \$7,261,379 in 2009 and has a \$652,797 debt associated with capital assets as of December 31, 2009.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Tensas Parish Police Jury's basic financial statements. The Police Jury's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Police Jury's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the Police Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Jury is improving or deteriorating.

The statement of activities presents information showing how the Police Jury's net assets changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Police Jury that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt is also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 8 and 9 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 10 to 14 of this report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2009

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 to 28 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Police Jury, assets exceeded liabilities by \$9,891,215 as of December 31, 2009, and \$9,349,178 as of December 31, 2008.

Net Assets as of December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Current assets	\$ 3,436,201	\$ 4,147,990
Restricted assets	806,047	724,575
Capital assets	<u>7,261,379</u>	<u>5,872,479</u>
Total assets	<u>\$ 11,503,627</u>	<u>\$ 10,745,044</u>
Current liabilities	\$ 209,683	\$ 187,370
Long-term liabilities	<u>1,402,729</u>	<u>1,208,496</u>
Total liabilities	<u>\$ 1,612,412</u>	<u>\$ 1,395,866</u>
Net assets		
Investment in capital assets, net of related debt	\$ 6,608,582	\$ 5,440,457
Restricted	806,047	724,575
Unrestricted	<u>2,476,586</u>	<u>3,184,146</u>
Total net assets	<u>\$ 9,891,215</u>	<u>\$ 9,349,178</u>

The following is a summary of the statement of activities:

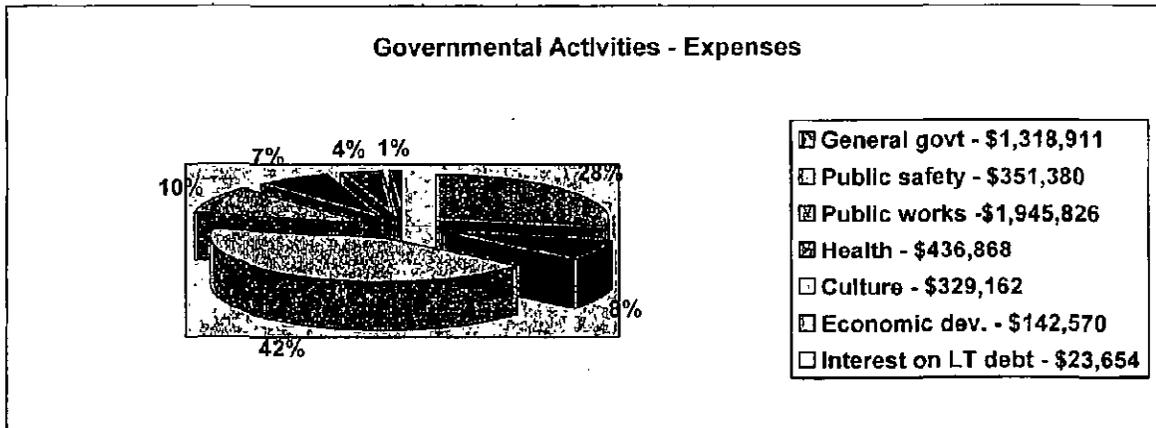
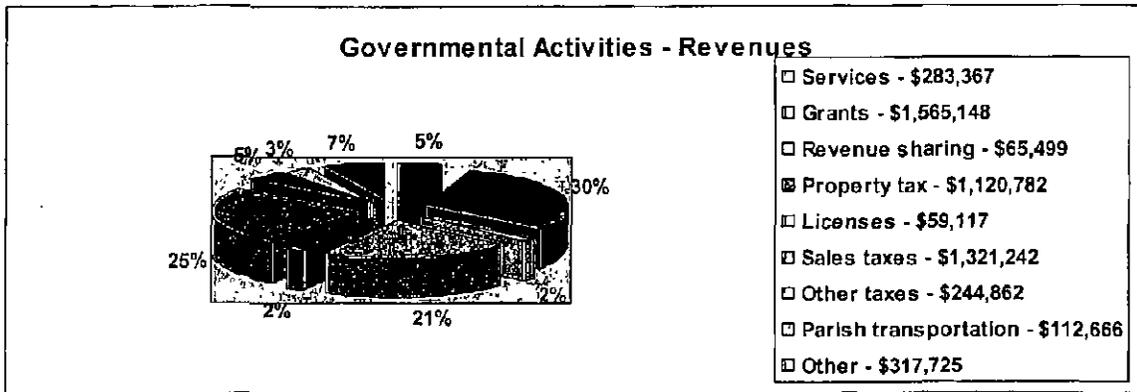
	<u>2009</u>	<u>2008</u>
Revenues		
Program revenues	\$ 1,848,515	\$ 458,580
General revenues	<u>3,241,893</u>	<u>3,779,492</u>
Total revenues	<u>\$ 5,090,408</u>	<u>\$ 4,238,072</u>
Expenses		
General government	\$ 1,318,911	\$ 1,311,234
Public safety	351,380	315,687
Public works	1,945,826	1,467,088
Health and welfare	436,868	456,364
Culture and recreation	329,162	333,800
Economic development	142,570	323,173
Interest on long-term debt	<u>23,654</u>	<u>26,771</u>
Total expenses	<u>\$ 4,548,371</u>	<u>\$ 4,234,117</u>
Increase in net assets	\$ 542,037	\$ 3,955
Net assets January 1	<u>9,349,178</u>	<u>9,345,223</u>
Net assets December 31	<u>\$ 9,891,215</u>	<u>\$ 9,349,178</u>

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2009

The following are a graphical representation of information presented in the Statement of Activities for Governmental Activities for 2009.



The notes to the financial statements have additional information presented that is essential to a full understanding of the data provided in the government-wide financial statements.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2009

Comments on General Fund Comparisons

The Police Jury's budget was amended once during the last year. The final budgeted expenditures were \$3,743,921 in the budget, revenues were budgeted at \$3,467,955, and loan proceeds were budgeted at \$ 300,000.

Actual revenues were over budgeted amounts by over \$75,612 and actual expenditures were over the budgeted amounts by \$33,734. The budget was amended to primarily reflect additional grant revenues and expenditures and increases in tax and other income.

CAPITAL ASSETS

As of December 31, 2009, the Police Jury had \$7,261,379 invested in capital assets net of accumulated depreciation, including land of \$743,698 that is not being depreciated. This year there were additions of \$1,878,241 in all the funds. Additions were as follows:

General fund:		
Courthouse renovations	\$	902,457
Bush hog		11,879
Wooden blinds		27,488
John Deere bulldozer		298,112
Equipment trailer		3,890
Health unit addition		318,306
Library books and book systems		38,664
General fund computers		10,306
Radio equipment		164,712
Emergency prep copier and computers		15,030
Walking trail		51,175
Quik stage		8,415
Map software - landfill		23,845
Other		3,962
Total additions	\$	<u>1,878,241</u>

Infrastructure assets (roads and bridges) are included in capital assets only as added currently.

MANAGEMENT COMMENTS AND PLANS

During this fiscal year, Tensas Parish Police Jury completed the renovations to the Courthouse located in St. Joseph. These renovations included a new HVAC system and completely restoring the building to its original beauty. A walking trail through the courthouse grounds was added using grant funds. Also during this year, an addition of 2,000 square feet was completed at the Health Unit building to house x-ray and dental clinics. The Public Works department added a John Deere bulldozer and trailer to assist in the upkeep of Parish roads and drainage.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2009

MANAGEMENT COMMENTS AND PLANS (continued)

In 2010, the Police Jury's plans include the construction of a Safety Building to consolidate the emergency services for the Parish. It will be funded with loan and grant funds from the USDA, rededicated tax funds, and a \$750,000 grant from the Department of Homeland Security. Also planned is the purchase of a spray truck and a Peterbilt pull truck. There are plans to improve the control structures on Lake St. Joseph and Lake Bruin and complete the Tensas Parish Port Priority Plan. The Jury has located a user for the Tensas parish Hospital building and is seeking funding for the renovations that are necessary. Energy efficient improvements are planned for the Police Jury office and the Parish jail with an approximate cost of \$40,000. Also included in the plans for 2010 is the overlay of the existing runway at the Tensas Parish Airport, to be financed with a grant from the Federal Aviation Administration.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. Any questions about this report or request for additional information may be directed to Cathy Darden, Secretary-Treasurer, 205 Hancock Street, St. Joseph, LA 71366.

SECTION II
GOVERNMENT-WIDE FINANCIAL STATEMENTS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2009

ASSETS

Cash and cash equivalents	\$ 2,163,277
Receivables	1,272,924
Amounts held by trustee for landfill closure and post-closure care costs	769,416
Restricted assets	36,631
Capital assets, net	<u>7,261,379</u>
Total assets	<u>\$ 11,503,627</u>

LIABILITIES

Accounts, salaries, and other payables	\$ 90,658
Intergovernmental payables	8,500
Long-term liabilities	
Due within one year	110,525
Due in more than one year	<u>1,402,729</u>
Total liabilities	<u>\$ 1,612,412</u>

NET ASSETS

Invested in capital assets, net of related debt	\$ 6,608,582
Restricted for:	
Debt service	36,631
Landfill closure	769,416
Unrestricted	<u>2,476,586</u>
Total net assets	<u>\$ 9,891,215</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2009

Expenses	Program Revenues			Net (Expense), Revenue, and Changes in Net Assets
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
FUNCTIONS/PROGRAMS				
<i>Primary Government:</i>				
<i>Governmental Activities:</i>				
General government:				
Legislative	\$ 200,810	\$ -	\$ -	\$ (200,810)
Judicial	262,048	-	-	(262,048)
Elections	30,131	-	-	(30,131)
Finance and administrative	390,356	-	-	(390,356)
Other general administrative	435,566	-	15,440	(420,126)
Public safety	351,380	176,152	69,835	46,101
Public works	1,945,826	107,215	67,558	(528,435)
Health and welfare	436,868	-	-	(436,868)
Culture and recreation	329,162	-	18,203	(310,959)
Economic development	142,570	-	-	(142,570)
Interest on long-term debt	23,654	-	-	(23,654)
Total governmental activities	<u>\$ 4,548,371</u>	<u>\$ 283,367</u>	<u>\$ 171,036</u>	<u>\$ (2,699,856)</u>
General Revenue:				
Taxes:				
Ad valorem				\$ 1,120,782
Sales				1,321,242
Other taxes				244,862
Licenses and permits				59,117
State funds:				
Parish transportation				112,666
State revenue sharing				65,499
Fire insurance rebates				21,511
Investment income				47,613
Other revenues				248,601
Total general revenue				<u>\$ 3,241,893</u>
Changes in net assets				\$ 542,037
Net assets, beginning of year				<u>9,349,178</u>
Net assets, end of year				<u>\$ 9,891,215</u>

The accompanying notes are an integral part of this statement.

SECTION III
FUND FINANCIAL STATEMENTS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET

DECEMBER 31, 2009

	Major Funds						Total
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Waste Collection Fund	Landfill Site Fund	
ASSETS							
Cash and cash equivalents	\$ 172,696	\$ 158,721	\$ 488,711	\$ 336,381	\$ 266,607	\$ 121,974	\$ 2,163,277
Receivables	774,571	22,085	24,766	122,160	14,719	43	1,272,924
Amounts held by trustee for landfill closure and post-closure care costs	-	-	-	-	-	769,416	769,416
Restricted assets	-	-	-	-	-	-	36,631
Due from other funds	-	132,155	37,983	-	23,377	-	219,820
Total assets	\$ 947,267	\$ 312,961	\$ 551,460	\$ 458,541	\$ 304,703	\$ 891,433	\$ 4,462,068
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	\$ 13,004	\$ 24,174	\$ 25,000	\$ 1,181	\$ 8,845	\$ -	\$ 18,454
Due to other funds	219,820	-	-	-	-	-	219,820
Intergovernmental payables	-	-	-	-	-	-	8,500
Total liabilities	\$ 232,824	\$ 24,174	\$ 25,000	\$ 1,181	\$ 8,845	\$ -	\$ 26,954
Fund Balances/Deficit							
Reserved for:							
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,631
Landfill closure	-	-	-	-	-	769,416	769,416
Unreserved, reported in:							
General	714,443	-	-	-	-	-	714,443
Special revenue	-	288,787	526,460	457,360	295,858	122,017	2,622,600
Total fund balances	\$ 714,443	\$ 288,787	\$ 526,460	\$ 457,360	\$ 295,858	\$ 891,433	\$ 4,143,090
Total liabilities and fund balances	\$ 947,267	\$ 312,961	\$ 551,460	\$ 458,541	\$ 304,703	\$ 891,433	\$ 4,462,068

The accompanying notes are an integral part of this statement.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS**

DECEMBER 31, 2009

Total Fund Balances - Governmental Funds (Statement C)	\$	4,143,090
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Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land, buildings, and equipment	\$	10,277,286	
Less accumulated depreciation		<u>(3,015,907)</u>	7,261,379

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund liabilities.		<u>(1,513,254)</u>
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Net Assets (Statement A)	\$	<u>9,891,215</u>
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The accompanying notes are an integral part of this statement.

STATEMENT E

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANASTATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2009

	Major Funds							Total
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Waste Collection Fund	Landfill Site Fund	Other Governmental Funds	
REVENUES								
Taxes:								
Ad valorem	\$ 665,002	\$ -	\$ -	\$ 132,014	\$ -	\$ -	\$ 323,766	\$ 1,120,782
Sales taxes	-	406,414	440,124	-	271,497	-	203,207	1,321,242
Other taxes	244,862	-	-	-	-	-	-	244,862
Licenses and permits	59,117	-	-	-	-	-	-	59,117
Intergovernmental revenues:								
Federal grants - federal grants	14,500	665,743	-	-	100,000	-	251,226	1,031,469
State funds:								
Parish transportation funds	-	112,666	-	-	-	-	-	112,666
State revenue sharing	23,877	-	-	12,453	-	-	29,169	65,499
Fire insurance rebates	21,511	-	-	-	-	-	-	21,511
Other state grants	940	86,558	-	-	-	-	446,181	533,679
Fees, charges, and commissions for services	-	-	-	-	-	107,215	100,502	207,717
Fines and forfeitures	-	-	-	-	-	-	75,650	75,650
Investment income	2,820	214	4,144	1,446	1,789	31,089	6,111	47,613
Other revenues	94,639	121,022	-	-	300	-	32,640	248,601
Total revenues	\$ 1,127,268	\$ 1,392,617	\$ 444,268	\$ 145,913	\$ 373,586	\$ 138,304	\$ 1,468,452	\$ 5,090,408
EXPENDITURES								
General government	\$ 200,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,810
Legislative	86,348	-	-	-	-	-	175,700	262,048
Judicial	30,131	-	-	-	-	-	-	30,131
Elections	219,788	23,980	41,211	4,114	23,169	22,608	55,486	390,356
Finance and administrative	336,854	-	-	-	-	-	-	336,854
Other general government	117,175	-	-	-	-	-	129,134	246,309
Public safety	-	1,300,211	-	-	319,642	-	196,853	1,816,706
Public works	-	-	-	-	-	-	-	-

-continued-

STATEMENT E

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2009

	Major Funds						Total	
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Waste Collection Fund	Landfill Site Fund		Other Governmental Funds
Health and welfare	\$ 7,634	\$ -	\$ 309,232	\$ 78,062	\$ -	\$ -	\$ -	\$ 394,928
Culture and recreation	1,359	-	-	-	-	-	210,323	211,682
Economic development	-	-	-	-	-	-	142,570	142,570
Debt service:								
Principal retirement	-	-	-	-	-	-	79,225	79,225
Interest and bank charges	-	-	-	-	-	-	23,654	23,654
Capital outlay	12,754	302,002	-	319,820	-	23,845	1,219,820	1,878,241
Total expenditures	\$ 1,012,853	\$ 1,626,193	\$ 350,443	\$ 401,996	\$ 342,811	\$ 46,453	\$ 2,232,765	\$ 6,013,514
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 114,415	\$ (233,576)	\$ 93,825	\$ (256,083)	\$ 30,775	\$ 91,851	\$ (764,313)	\$ (923,106)
OTHER FINANCING SOURCES (USES)								
Proceeds from loan	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Transfers in	18,000	118,100	20,000	34,200	-	3,000	208,868	402,168
Transfers (out)	(213,800)	(74,244)	-	-	(37,336)	(12,000)	(64,788)	(402,168)
Total other financing sources (uses)	\$ (195,800)	\$ 343,856	\$ 20,000	\$ 34,200	\$ (37,336)	\$ (9,000)	\$ 144,080	\$ 300,000
Net change in fund balances	\$ (81,385)	\$ 110,280	\$ 113,825	\$ (221,883)	\$ (6,561)	\$ 82,851	\$ (620,233)	\$ (623,106)
FUND BALANCES - BEGINNING	795,828	178,507	412,635	679,243	302,419	808,582	1,588,982	4,766,196
FUND BALANCES - ENDING	\$ 714,443	\$ 288,787	\$ 526,460	\$ 457,360	\$ 295,858	\$ 891,433	\$ 968,749	\$ 4,143,090

The accompanying notes are an integral part of this statement

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2009

Total Net Change in Fund Balances - Governmental Funds (Statement E) \$ (623,106)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the period:

Capital outlay	\$ 1,878,241	
Depreciation expense	<u>(489,341)</u>	1,388,900

Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Proceeds from loans are a revenue in the governmental funds, but increases long-term debt in the statement of net assets.

Repayment of long-term liabilities	\$ 79,225	
Proceeds from loans	<u>(300,000)</u>	(220,775)

Governmental funds do not report an increase in landfill closure/post-closure care liability as a current expenditure because it also does not require the use of current financial resources. However, in the statement of activities, they are recognized as an expense as they accumulate.

(2,982)

Change in Net Assets of Governmental Activities (Statement B) \$ 542,037

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

INTRODUCTION

1. The Tensas Parish Police Jury was created by Legislative act in the 1800's.
2. The Police Jury is the governing body of Tensas Parish, Louisiana.
3. The Police Jury consists of seven jurors elected to represent the various districts in the Parish. The Jurors serve four year terms, which expire in 2012. The Jurors are paid \$1,600 per month. The President receives \$1,800 per month.
4. Tensas Parish is located along the Mississippi River in Northeast Louisiana. The land area of the Parish is approximately 602 square miles.
5. Tensas Parish has a population of 6,162.
6. The Police Jury has 19 employees and maintains 155 miles of roads.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the Police Jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges and issue bonded debt. The Police Jury has oversight of other component units that are blended into the Police Jury's basic financial statements.

Blended component units of the Police Jury are Gravity Drainage District's No. 1, No. 2, and No. 3, and the Tensas Parish Library. These component units, despite being legally separate from the Police Jury, are so intertwined with the primary government that they are, in substance, the same as the primary government. These component units are reported as part of the primary government in both the fund financial statements and the government-wide financial statements. The blended component unit's balances and transactions are reported in the same manner as the balances and transactions of the Police Jury itself. These entities are reported in the Nonmajor Special Revenue Funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Government-Wide and Fund Financial Statements (continued)

These component units are as follows:

Component Unit

Fire Protection District No. 1 of Tensas Parish
 Lake Bruin Recreation and Water Conservation District
 Lake Bruin Water Works No. 1
 Tensas Economic and Industrial Development District (Not active)
 Tensas Parish Agricultural Arena Commission (Not active)
 Tensas Parish Clerk of Court
 Tensas Parish Hospital Service District (Not active)
 Tensas Parish Sheriff
 Tensas Parish Tax Assessor
 Tensas Parish Port Commission
 Tensas Water District, Inc.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported in separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

General fund - The general fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

Road fund - This fund accounts for funds used to maintain roads.

Ambulance fund - This fund accounts for funds used to operate the ambulance services.

Health unit fund - This fund accounts for funds used to operate the health unit.

Waste collection fund - This fund accounts for the operation of a solid waste collection and disposal system.

Landfill site fund - This fund accounts for the operation of the landfill.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Police Jury's policy to use restricted resources first, then unrestricted resources as they are needed.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Police Jury, as well as for its component units, are reported at fair value.

D. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Taxes due for:			
General fund	14.86	14.86	Indefinite
Court system building	11.3	11.3	2017
Drainage District No. 1	8.76	8.76	2016
Drainage District No. 2	3.02	3.02	2011
Drainage District No. 3	3.8	3.8	2013
Health unit	2.95	2.95	2016
Library	4.28	4.28	2016

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Receivables and Payables (continued)

The following are the principal taxpayers and related property tax revenue for the parish:

	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
American Commercial Barge Line	Barge line	\$ 5,859,510	12.8%	\$ 143,460
American River Transport Company	Barge line	\$ 4,470,050	9.6%	\$ 107,595

Sales taxes are authorized as follows:

	<u>Levied Percent</u>	<u>Expiration Date</u>
Landfill and garbage collection	1.00%	Indefinite
Roads	1.00%	Indefinite
Economic development	.50%	4/1/2013
Fire protection	.25%	10/1/2009
Ambulance	.75%	10/1/2013

E. Restricted Assets and Reserved Equity

Restricted assets represent those assets that are legally separated for a specific purpose. Restricted assets at December 31, 2009, were as follows:

Restricted for landfill closure	\$ 769,416
Restricted for debt service	<u>36,631</u>
Total	<u>\$ 806,047</u>

F. Elimination and Reclassifications

In the process of compiling data for the statement of net assets and the statement of activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

G. Capital Assets

Capital assets, which include property, plant, equipment, and land assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (97% of capital assets are reported at actual cost) if historical cost is not available. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets. Infrastructure assets (roads and bridges) are not included for those items acquired prior to January 1, 2004.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	10-40 years
Equipment and furniture (including vehicles)	5-10 years
Books, periodicals, and law books	7-10 years

H. Compensated Absences

Employees of the Police Jury earn 5 to 10 days of noncumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 30 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Tensas Parish Library, with at least 6 months of service, earn from 10 to 22 days of noncumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

Employees of the Sixth Judicial District Criminal Court Fund earn from 5 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the district attorney and judges of the district. At December 31, 2009, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt is reported as liabilities in the applicable governmental activities statement of net assets.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance

The following fund had a deficit fund balance at December 31, 2009:

	<u>Amount of Deficit</u>
Criminal Court Fund	\$ 1,102

B. Budget Information

The Police Jury uses the following budget practices:

Budgets - Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

NOTE 3 - FUND RECLASSIFICATION

Effective January 1, 2009, the Ambulance Rededication Fund's fund balance of \$501,257 was reclassified from a major fund to other governmental funds because the Ambulance Rededication Fund became a nonmajor fund.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 2009, the Police Jury has cash and cash equivalents (book balances) totaling \$2,199,908 as follows:

Demand deposits	\$ 1,166,908
Time deposits	<u>1,033,000</u>
Total	<u>\$ 2,199,908</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2009, the Police Jury has \$2,295,548 in deposits (collected bank balances). These deposits are secured from risk by \$1,123,538 of federal deposit insurance and \$1,172,010 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 5 - RECEIVABLES

The receivables of \$1,272,924 at December 31, 2009, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Ambulance Fund</u>	<u>Health Unit Fund</u>	<u>Waste Collection Fund</u>	<u>Landfill Site Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Taxes:								
Ad valorem	\$ 615,077	\$ -	\$ -	\$ 122,103	\$ -	\$ -	\$ 292,743	\$ 1,029,923
Sales and use	-	22,085	23,916	-	14,719	-	16,563	77,283
Other taxes	159,494	-	-	-	-	-	-	159,494
Fines	-	-	-	-	-	-	5,225	5,225
Other	-	-	850	57	-	43	49	999
Total	<u>\$ 774,571</u>	<u>\$ 22,085</u>	<u>\$ 24,766</u>	<u>\$ 122,160</u>	<u>\$ 14,719</u>	<u>\$ 43</u>	<u>\$ 314,580</u>	<u>\$ 1,272,924</u>

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, no allowance for doubtful accounts has been established for ad valorem taxes. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 6 - INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the Police Jury's name.
3. Uninsured and unregistered, with securities held by the counter party, or its trust department or agent but not in the Police Jury's name.

At the end of the year, the Police Jury's investment balances were as follows:

Type of Investment	Category			Carrying Amount	
	1	2	3	Fair Value	Amortized Cost
Federal agencies	\$ 769,416	\$ -	\$ -	\$ 769,416	\$ 575,774

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES (FSS LEVEL ONLY)

Due to Other Funds	Due from Other Funds	
Road Fund	General Fund	\$ 132,155
Ambulance Fund	General Fund	37,983
Waste Collection	General Fund	23,377
Nonmajor Fund	General Fund	26,305
		<u>\$ 219,820</u>

The purpose of the due to/due from balances was to provide funds for operating purposes.

NOTE 8 - CAPITAL ASSETS

A summary of the Police Jury's capital assets follows:

Primary Government	Balance, Beginning	Increase	Decrease	Balance, Ending
Capital assets not being depreciated				
Land	\$ 743,698	\$ -	\$ -	\$ 743,698
Capital assets being depreciated				
Buildings	\$ 4,329,805	\$ 1,220,762	\$ -	\$ 5,550,567
Furniture, fixtures, and equipment	3,325,541	657,479	-	3,983,020
Total	<u>\$ 7,655,346</u>	<u>\$ 1,878,241</u>	<u>\$ -</u>	<u>\$ 9,533,587</u>
Less accumulated depreciation				
Buildings	\$ (576,814)	\$ (129,153)	\$ -	\$ (705,967)
Furniture, fixtures, and equipment	(1,949,751)	(360,188)	-	(2,309,939)
Total accumulated depreciation	<u>\$ (2,526,565)</u>	<u>\$ (489,341)</u>	<u>\$ -</u>	<u>\$ (3,015,906)</u>
Total depreciable capital assets, net	<u>\$ 5,128,781</u>	<u>\$ 1,388,900</u>	<u>\$ -</u>	<u>\$ 6,517,681</u>
Governmental activities capital assets, net	<u>\$ 5,872,479</u>	<u>\$ 1,388,900</u>	<u>\$ -</u>	<u>\$ 7,261,379</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 8 - CAPITAL ASSETS (continued)

Depreciation expense of \$489,341 for the year ended December 31, 2009, was charged to the following governmental functions:

General government	\$ 98,712
Public safety	105,071
Public works	126,138
Health and welfare	41,940
Culture and recreation	<u>117,480</u>
Total	<u>\$ 489,341</u>

NOTE 9 - INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2009, were as follows:

<u>Transfers in</u>	<u>Transfers out</u>		
Road Fund	General Fund	\$	118,100
General Fund	Landfill Site Fund		12,000
General Fund	Waste Collection Fund		6,000
Landfill Site Fund	Road Fund		3,000
Health Unit Fund	Road Fund		34,200
Nonmajor Fund	Road Fund		37,044
Nonmajor Fund	General Fund		95,700
Nonmajor Fund	Waste Collection Fund		31,336
Ambulance Fund	Nonmajor Fund		20,000
Nonmajor Fund	Nonmajor Fund		<u>44,788</u>
		\$	<u>402,168</u>

Transfers are primarily used to cover operating expenses.

NOTE 10 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$90,658 at December 31, 2009, are as follows:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Ambulance Fund</u>	<u>Health Unit Fund</u>	<u>Waste Collection Fund</u>	<u>Other Govern- mental Funds</u>	<u>Total</u>
Salaries	\$ 3,455	\$ 7,031	\$ -	\$ -	\$ -	\$ 11,268	\$ 21,754
Withholdings	8,022	14,740	-	-	-	5,178	27,940
Accounts	<u>1,527</u>	<u>2,403</u>	<u>25,000</u>	<u>1,181</u>	<u>8,845</u>	<u>2,008</u>	<u>40,964</u>
Total	<u>\$ 13,004</u>	<u>\$ 24,174</u>	<u>\$ 25,000</u>	<u>\$ 1,181</u>	<u>\$ 8,845</u>	<u>\$ 18,454</u>	<u>\$ 90,658</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM LIABILITIES AND CAPITAL LEASES

The following is a summary of general long-term debt transactions for the year ended December 31, 2009:

	Certificates of Indebtedness	Capital Leases	Landfill Closure and Post-closure Care Costs	Total
Long-term debt at January 1, 2009	\$ 173,000	\$ 259,022	\$ 857,475	\$ 1,289,497
Additions	300,000	-	2,982	302,982
Reductions	(36,000)	(43,225)	-	(79,225)
Long-term debt payable at December 31, 2009	<u>\$ 437,000</u>	<u>\$ 215,797</u>	<u>\$ 860,457</u>	<u>\$ 1,513,254</u>

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The net book value of equipment under capital leases at December 31 was as follows:

Equipment	\$ 464,627
Less accumulated depreciation	(241,850)
	<u>\$ 222,777</u>

Depreciation in 2009 on capital lease equipment was \$55,947.

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2009:

	Certificates of Indebtedness	Capital Leases	Landfill Closure and Post-closure Care Costs	Total
Current portion	\$ 65,000	\$ 45,525	\$ -	\$ 110,525
Long-term portion	372,000	170,272	860,457	1,402,729
Total	<u>\$ 437,000</u>	<u>\$ 215,797</u>	<u>\$ 860,457</u>	<u>\$ 1,513,254</u>

Long-term debt is comprised of the following issues:

Certificates of indebtedness:

\$245,999 certificates of indebtedness due in semi-annual interest and principal payments totaling \$24,000 to \$32,000 thru 2012, with interest at 7.5%. Secured by pledge of annual revenues.

\$ 90,000

\$75,000 certificates of indebtedness due in semi-annual interest and principal payments totaling \$13,503 to \$14,318 thru 2013, with interest at 7.9%. Secured by pledge of annual revenues.

47,000

\$300,000 certificates of indebtedness due in semi-annual interest and principal payments totaling \$18,733 to \$19,054 thru 2019, with interest at 4.95%. Secured by pledge of annual revenues.

300,000

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM LIABILITIES AND CAPITAL LEASES (continued)

Capital lease:		
\$163,000 capital lease due in monthly payments of \$1,907 thru August 2011, with interest at 4.55%. Secured by motor grader.	\$	31,622
\$221,281 capital lease due in monthly payments of \$2,611 thru May 2012, with interest at 4.4%. Balloon payment of \$135,866 due May 2012. Secured by motor grader.		184,175
Landfill closure costs:		
Landfill closure costs estimated to occur in 2008-2057		<u>860,457</u>
Total long-term debt	\$	<u>1,513,254</u>

Annual debt service requirements to maturity for the following debt reported in the statement of net assets are as follows:

Year	Certificate of Indebtedness		Capital Leases	
	Principal	Interest	Principal	Interest
2010	\$ 65,000	\$ 20,014	\$ 45,525	\$ 9,020
2011	67,000	19,038	34,407	6,793
2012	71,000	15,314	135,865	1,968
2013	41,000	11,076	-	-
2014	29,000	9,108	-	-
Thereafter	164,000	25,097	-	-
Total	<u>\$ 437,000</u>	<u>\$ 99,647</u>	<u>\$ 215,797</u>	<u>\$ 17,781</u>

The Police Jury's \$90,000 certificates of indebtedness are governed by the terms of an indenture agreement under which a sinking fund is established. The sinking fund shall have deposited into it \$2,771 to \$2,896, annually. At December 31, 2009, the Police Jury was in compliance with this covenant.

NOTE 12 - SOLID WASTE LANDFILL COSTS

State and federal laws and regulations require the police jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Police Jury reports a portion of those closure and post-closure care costs in long-term debt on Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$860,457 reported as landfill closure and post-closure care liability at December 31, 2009, represents 93 percent of the estimated capacity of the currently active cells. Of that amount, \$2,982 is attributable to operations of the current year. The Police Jury will recognize the remaining estimated cost of closure and post-closure care of \$478,630, as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2009. The Police Jury expects to expand the landfill in two to five years. The expansion will extend the life of the landfill for an undetermined number of years.

However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - SOLID WASTE LANDFILL COSTS (continued)

During the year ended December 31, 1998, the Police Jury established a trust fund, in accordance with an agreement between the Police Jury and the Louisiana Department of Environmental Quality (LDEQ), to provide funding to cover the closure and post-closure care costs estimated to be approximately \$1,339,087. The agreement provides that the police jury shall make annual contributions of approximately \$40,309 for thirty years.

The following is a summary of the trust fund activity for the year ended December 31, 2009, relating to the Police Jury's compliance with the LDEQ agreement:

Balance, December 31, 2008	\$ 698,283
Additions:	
Deposits	41,054
Investment earnings	<u>30,079</u>
Balance, December 31, 2009	<u>\$ 769,416</u>

NOTE 13 - RETIREMENT

Substantially all employees of the Police Jury are members of the parochial Employees Retirement System of Louisiana ("system"), a multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980.

Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees Retirement System, Post Office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 13 - RETIREMENT (continued)

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 11.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the year ending December 31, 2009, were \$82,884.

NOTE 14 - RISK MANAGEMENT

The Police Jury is at risk for property damage, liability, and theft which are covered by insurance policies.

SECTION IV

ADDITIONAL REQUIRED SUPPLEMENTAL INFORMATION

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULES

General Fund and Major Special Revenue Funds With Legally Adopted Annual Budgets

General Fund - The general fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

Road Fund - This fund accounts for funds used to maintain roads.

Ambulance Fund - This fund accounts for funds used to operate the ambulance services.

Health Unit Fund - This fund accounts for funds used to operate the health unit.

Waste Collection Fund - This fund accounts for the operation of a solid waste collection and disposal system.

Landfill Site Fund - This fund accounts for the operation of the Parish Landfill. Revenues are provided by fees from customers dumping in the landfill.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANABUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 643,000	\$ 587,048	\$ 585,856	\$ (1,192)
Other taxes	295,910	295,910	199,896	(96,014)
Licenses and permits	50,640	50,640	59,117	8,477
Intergovernmental revenues:				
Federal grants	-	-	14,500	14,500
State funds:				
State revenue sharing	24,670	24,670	23,877	(793)
Fire insurance rebates	21,030	21,030	21,511	481
State grants	-	-	940	940
Investment income	3,720	3,720	3,476	(244)
Other revenues	89,670	89,670	94,639	4,969
Total revenues	<u>\$ 1,128,640</u>	<u>\$ 1,072,688</u>	<u>\$ 1,003,812</u>	<u>\$ (68,876)</u>
EXPENDITURES				
General government:				
Legislative	\$ 271,398	\$ 280,211	\$ 201,255	\$ 78,956
Judicial	106,210	106,210	86,569	19,641
Elections	26,305	26,305	30,231	(3,926)
Finance and administration	245,060	245,060	219,841	25,219
Other general government	158,635	158,635	336,572	(177,937)
Public safety	110,773	110,773	118,152	(7,379)
Health and welfare	7,480	7,480	7,634	(154)
Culture and recreation	22,059	22,059	1,359	20,700
Capital outlay	-	10,000	12,754	(2,754)
Total expenditures	<u>\$ 947,920</u>	<u>\$ 966,733</u>	<u>\$ 1,014,367</u>	<u>\$ (47,634)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 180,720</u>	<u>\$ 105,955</u>	<u>\$ (10,555)</u>	<u>\$ (116,510)</u>
OTHER FINANCING (USES)				
Transfers - in	\$ -	\$ -	\$ 18,000	\$ 18,000
Transfers - out	(194,561)	(201,925)	(213,800)	(11,875)
	<u>\$ (194,561)</u>	<u>\$ (201,925)</u>	<u>\$ (195,800)</u>	<u>\$ 6,125</u>
Net change in fund balances	\$ (13,841)	\$ (95,970)	\$ (206,355)	\$ 110,385
Fund balance - beginning of year	<u>685,617</u>	<u>685,617</u>	<u>685,617</u>	<u>-</u>
Fund balance - end of year	<u>\$ 671,776</u>	<u>\$ 589,647</u>	<u>\$ 479,262</u>	<u>\$ 110,385</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

ROAD FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 476,270	\$ 437,784	\$ 429,059	\$ (8,725)
Intergovernmental revenues:				
Federal grants	-	426,503	665,743	239,240
State funds:				
Parish transportation funds	136,550	104,416	112,666	8,250
Other state grants	-	88,601	86,558	(2,043)
Investment income	1,640	198	214	16
Other revenues	60,660	269,387	121,022	(148,365)
Total revenues	<u>\$ 675,120</u>	<u>\$ 1,326,889</u>	<u>\$ 1,415,262</u>	<u>\$ 88,373</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 13,940	\$ 22,257	\$ 23,918	\$ (1,661)
Public works	774,579	1,256,918	1,295,464	(38,546)
Capital outlay	19,580	327,063	302,002	25,061
Total expenditures	<u>\$ 808,099</u>	<u>\$ 1,606,238</u>	<u>\$ 1,621,384</u>	<u>\$ (15,146)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (132,979)</u>	<u>\$ (279,349)</u>	<u>\$ (206,122)</u>	<u>\$ 73,227</u>
OTHER FINANCING SOURCES				
Proceeds from loan	\$ -	\$ 300,000	\$ 300,000	\$ -
Transfers - in	84,154	101,925	118,100	16,175
Transfers - out	-	-	(74,244)	(74,244)
	<u>\$ 84,154</u>	<u>\$ 401,925</u>	<u>\$ 343,856</u>	<u>\$ (58,069)</u>
Net change in fund balances	\$ (48,825)	\$ 122,576	\$ 137,734	\$ 15,158
Fund balance - beginning of year	<u>120,861</u>	<u>120,861</u>	<u>120,861</u>	<u>-</u>
Fund balance - end of year	<u>\$ 72,036</u>	<u>\$ 243,437</u>	<u>\$ 258,595</u>	<u>\$ 15,158</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANABUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

AMBULANCE FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 561,530	\$ 474,096	\$ 463,798	\$ (10,298)
Investment income	20,070	3,085	4,144	1,059
Total revenues	<u>\$ 581,600</u>	<u>\$ 477,181</u>	<u>\$ 467,942</u>	<u>\$ (9,239)</u>
EXPENDITURES				
General government:				
Finance and administrative	\$ 37,040	\$ 41,327	\$ 41,211	\$ 116
Health and welfare	309,150	309,149	309,265	(116)
Total expenditures	<u>\$ 346,190</u>	<u>\$ 350,476</u>	<u>\$ 350,476</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER EXPENDITURES				
	<u>\$ 235,410</u>	<u>\$ 126,705</u>	<u>\$ 117,466</u>	<u>\$ (9,239)</u>
OTHER FINANCING (SOURCES)				
Transfers - in	\$ -	\$ -	\$ 20,000	\$ 20,000
Net change in fund balances	\$ 235,410	\$ 126,705	\$ 137,466	\$ 10,761
Fund balance - beginning of year	407,654	407,654	407,654	-
Fund balance - end of year	<u>\$ 643,064</u>	<u>\$ 534,359</u>	<u>\$ 545,120</u>	<u>\$ 10,761</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

HEALTH UNIT FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 127,650	\$ 104,996	\$ 116,247	\$ 11,251
Intergovernmental revenues:				
State funds:				
State revenue sharing	10,990	10,990	12,453	1,463
Investment income	14,270	14,270	1,446	(12,824)
Total revenues	\$ 152,910	\$ 130,256	\$ 130,146	\$ (110)
EXPENDITURES				
General government				
Finance and administrative	\$ 6,850	\$ 4,018	\$ 4,114	\$ (96)
Health and welfare	78,840	133,653	78,230	55,423
Capital outlay	201,930	262,203	319,820	(57,617)
Total expenditures	\$ 287,620	\$ 399,874	\$ 402,164	\$ (2,290)
EXCESS OF REVENUES OVER EXPENDITURES				
	\$ (134,710)	\$ (269,618)	\$ (272,018)	\$ (2,400)
OTHER FINANCING (SOURCES)				
Transfers - in	-	-	34,200	34,200
Net change in fund balances	\$ (134,710)	\$ (269,618)	\$ (237,818)	\$ 31,800
Fund balance - beginning of year	672,511	672,511	672,511	-
Fund balance - end of year	\$ 537,801	\$ 402,893	\$ 434,693	\$ 31,800

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANABUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

WASTE COLLECTION FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 350,650	\$ 291,785	\$ 286,012	\$ (5,773)
Intergovernmental				
Federal grants	-	100,000	100,000	-
Investment income	11,880	1,735	1,789	54
Other revenues	720	300	300	-
Total revenues	<u>\$ 363,250</u>	<u>\$ 393,820</u>	<u>\$ 388,101</u>	<u>\$ (5,719)</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 23,922	\$ 23,169	\$ 23,169	\$ -
Public works	305,340	319,642	319,642	-
Capital outlay	30,000	31,336	-	31,336
Total expenditures	<u>\$ 359,262</u>	<u>\$ 374,147</u>	<u>\$ 342,811</u>	<u>\$ 31,336</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 3,988	\$ 19,673	\$ 45,290	\$ 25,617
OTHER FINANCING SOURCES				
Transfers - out	-	-	(37,336)	(37,336)
Net change in fund balances	\$ 3,988	\$ 19,673	\$ 7,954	\$ (11,719)
Fund balance - beginning of year	282,030	282,030	282,030	-
Fund balance - end of year	<u>\$ 286,018</u>	<u>\$ 301,703</u>	<u>\$ 289,984</u>	<u>\$ (11,719)</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

LANDFILL SITE FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Fees, charges, and commissions	\$ 79,720	\$ 66,161	\$ 107,215	\$ 41,054
Investment income	3,400	960	31,089	30,129
Total revenues	<u>\$ 83,120</u>	<u>\$ 67,121</u>	<u>\$ 138,304</u>	<u>\$ 71,183</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 3,810	\$ 22,608	\$ 22,608	\$ -
Capital outlay	-	23,845	23,845	-
Total expenditures	<u>\$ 3,810</u>	<u>\$ 46,453</u>	<u>\$ 46,453</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 79,310</u>	<u>\$ 20,668</u>	<u>\$ 91,851</u>	<u>\$ 71,183</u>
OTHER FINANCING (USES)				
Transfers - in	\$ -	\$ -	\$ 3,000	\$ 3,000
Transfers - out	-	-	(12,000)	(12,000)
Total other financing	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,000)</u>	<u>\$ (9,000)</u>
Net change in fund balances	\$ 79,310	\$ 20,668	\$ 82,851	\$ 62,183
Fund balance - beginning of year	<u>814,274</u>	<u>814,274</u>	<u>814,274</u>	<u>-</u>
Fund balance - end of year	<u>\$ 893,584</u>	<u>\$ 834,942</u>	<u>\$ 897,125</u>	<u>\$ 62,183</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2009

Budgetary Comparison Schedule

1. Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the cash basis and variances between the final budget and the actual data.

2. Budget Adoption and Amendments

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are advertised in the official journal. During its December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the Parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury. The budgets are then adopted during the Police Jury's regular December meeting.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budgets must be approved by the Board and the grantor agencies.

3. Budget/GAAP Reconciliation

The major differences between the budgetary basis and the GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2009

Budgetary Comparison Schedule (continued)

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the General Fund and each major special revenue fund:

	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Waste Collection Fund	Landfill Site Fund
Net change budget basis	\$ (206,355)	\$ 137,734	\$ 137,466	\$ (237,818)	\$ 7,954	\$ 82,851
Increase (decrease)						
Net adjustments for revenue accruals	123,456	(22,645)	(23,674)	15,767	(14,515)	-
Net adjustments for expenditure accruals	<u>1,514</u>	<u>(4,809)</u>	<u>33</u>	<u>168</u>	<u>-</u>	<u>-</u>
Net change GAAP Basis	<u>\$ (81,385)</u>	<u>\$ 110,280</u>	<u>\$ 113,825</u>	<u>\$ (221,883)</u>	<u>\$ (6,561)</u>	<u>\$ 82,851</u>

SECTION V
OTHER SUPPLEMENTAL INFORMATION

**COMBINING
NONMAJOR GOVERNMENTAL FUNDS -
BY FUND TYPE**

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NONMAJOR SPECIAL REVENUE FUNDS

YEAR ENDED DECEMBER 31, 2009

Nonmajor Special Revenue Funds

Debt Service Fund - accounts for the payment of interest and principal of long-term debt.

Drainage Districts No. 1, No. 2 and No. 3 - accounts for drainage projects within the boundaries of each respective district. A specific ad valorem tax and the related state revenue sharing in each district provide financing.

Economic Development Fund - This fund accounts for funds used in economic development for the Parish.

Criminal Court - created by Section 571.11 of Title 15 of the Louisiana Revised Statute of 1950, which provided that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to parish treasurer and deposited into a special Criminal Court Fund to be used to pay expenses of the criminal court system of the parish. Expenditures are made from the fund on motion of the district attorney and approved by the district judges. The statute requires that one-half of the fund balance remaining at December 31, of each year be transferred to the parish General Fund.

Library - accounts for the operation of the Tensas Parish Library financed by a specific parish-wide ad valorem tax and the related state revenue sharing, and state grants.

Emergency Preparedness - accounts for the operation of the parish-wide civil defense program. Financing is provided by a grant from the Federal Emergency Management Agency.

Fire Protection - accounts for the activities relating to the collection and remittance of the one-quarter of one percent sales tax approved by the voters for a period of ten years. The net proceeds of the tax (after cost of collections) are dedicated for the purpose of establishing and maintaining a parish-wide fire protection district. The net proceeds are remitted to the Fire Protection District No. 1 of Tensas Parish for subsequent disbursement by the board of commissioners for fire protection in the Parish.

Ambulance Rededication Fund - This fund accounts for \$1,000,000 transferred from the ambulance fund and dedicated for maintenance and renovation of Parish buildings. Also, funds can be used for purchase of land for port and development of port. This fund and transfer of \$1,000,000 was approved by Tensas Parish voters in 2009.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET - BY FUND TYPE

DECEMBER 31, 2009

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 618,187	\$ -	\$ 618,187
Receivables	314,580	-	314,580
Restricted assets	-	36,631	36,631
Due from other funds	26,305	-	26,305
Total assets	<u>\$ 959,072</u>	<u>\$ 36,631</u>	<u>\$ 995,703</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ 18,454	\$ -	\$ 18,454
Intergovernmental payables	8,500	-	8,500
Total liabilities	<u>\$ 26,954</u>	<u>\$ -</u>	<u>\$ 26,954</u>
Fund balances:			
Reserved for:			
Debt service	\$ -	\$ 36,631	\$ 36,631
Unreserved, reported in:			
Special revenue	932,118	-	932,118
Total fund balances	<u>\$ 932,118</u>	<u>\$ 36,631</u>	<u>\$ 968,749</u>
Total liabilities and fund balances	<u>\$ 959,072</u>	<u>\$ 36,631</u>	<u>\$ 995,703</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BY FUND TYPE

FOR THE YEAR ENDED DECEMBER 31, 2009

	Special Revenue	Debt Service	Total
REVENUES			
Taxes:			
Ad valorem	\$ 323,766	\$ -	\$ 323,766
Sales taxes	203,207	-	203,207
Intergovernmental revenues:			
Federal grants	251,226	-	251,226
State funds:			
State revenue sharing	29,169	-	29,169
Other state grants	446,181	-	446,181
Fees, charges, and commissions	100,502	-	100,502
Fines and forfeitures	75,650	-	75,650
Investment income	6,061	50	6,111
Other revenues	32,640	-	32,640
Total revenues	<u>\$ 1,468,402</u>	<u>\$ 50</u>	<u>\$ 1,468,452</u>
EXPENDITURES			
General government:			
Judicial	\$ 175,700	\$ -	\$ 175,700
Finance and administrative	55,486	-	55,486
Public safety	129,134	-	129,134
Public works	196,853	-	196,853
Culture and recreation	210,323	-	210,323
Economic development	142,570	-	142,570
Debt service:			
Principal retirement	-	79,225	79,225
Interest and bank charges	-	23,654	23,654
Capital outlay	1,219,820	-	1,219,820
Total expenditures	<u>\$ 2,129,886</u>	<u>\$ 102,879</u>	<u>\$ 2,232,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (661,484)</u>	<u>\$ (102,829)</u>	<u>\$ (764,313)</u>
OTHER FINANCING SOURCES (USES)			
Transfers - in	\$ 95,700	\$ 113,168	\$ 208,868
Transfers - out	(64,788)	-	(64,788)
Total other financing sources	<u>\$ 30,912</u>	<u>\$ 113,168</u>	<u>\$ 144,080</u>
Net change in fund balances	\$ (630,572)	\$ 10,339	\$ (620,233)
Fund balances, beginning of year	1,562,690	26,292	1,588,982
Fund balances, end of year	<u>\$ 932,118</u>	<u>\$ 36,631</u>	<u>\$ 968,749</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2009

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Economic Development Fund	Criminal Court Fund	Library Fund	Emergency Preparedness Fund	Fire Protection Fund	Ambulance Rededication Fund	Total
ASSETS										
Cash and cash equivalents	\$ 45,589	\$ 197,123	\$ 89,216	\$ 101,567	\$ -	\$ 142,575	\$ 32,373	\$ 228	\$ 9,516	\$ 618,187
Receivables	39,267	47,915	28,408	11,042	5,225	177,202	-	5,521	-	314,580
Due from other funds	-	-	-	17,537	-	-	-	8,768	-	26,305
Total assets	\$ 84,856	\$ 245,038	\$ 117,624	\$ 130,146	\$ 5,225	\$ 319,777	\$ 32,373	\$ 14,517	\$ 9,516	\$ 959,072
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ 2,581	\$ 6,327	\$ 5,519	\$ 4,027	\$ -	\$ -	\$ 18,454
Intergovernmental payables	-	-	-	-	-	-	-	8,500	-	8,500
Total liabilities	\$ -	\$ -	\$ -	\$ 2,581	\$ 6,327	\$ 5,519	\$ 4,027	\$ 8,500	\$ -	\$ 26,954
Fund balances:										
Unreserved (deficit)	\$ 84,856	\$ 245,038	\$ 117,624	\$ 127,565	\$ (1,102)	\$ 314,258	\$ 28,346	\$ 6,017	\$ 9,516	\$ 932,118
Total fund balances	\$ 84,856	\$ 245,038	\$ 117,624	\$ 127,565	\$ (1,102)	\$ 314,258	\$ 28,346	\$ 6,017	\$ 9,516	\$ 932,118
TOTAL LIABILITIES AND FUND BALANCES	\$ 84,856	\$ 245,038	\$ 117,624	\$ 130,146	\$ 5,225	\$ 319,777	\$ 32,373	\$ 14,517	\$ 9,516	\$ 959,072

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2009

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Economic Development Fund	Criminal Court Fund	Library Fund	Emergency Preparedness Fund	Fire Protection Fund	Ambulance Rededication Fund	Total
REVENUES										
Taxes:										
Ad valorem	\$ 44,815	\$ 56,227	\$ 31,192	\$ -	\$ -	\$ 191,532	\$ -	\$ -	\$ -	\$ 323,766
Sales taxes	-	-	-	203,207	-	-	-	-	-	203,207
Intergovernmental revenues:										
Federal grants	-	-	-	-	-	-	151,494	-	-	151,494
State funds:										
State revenue sharing	4,088	5,496	1,515	-	-	18,070	-	-	-	29,169
Other state grants	-	-	-	-	-	18,203	69,835	-	358,143	446,181
Fees, charges, and commissions	-	-	-	-	-	-	100,502	-	-	100,502
Fines and forfeitures	-	-	-	-	75,650	-	-	-	-	75,650
Investment income	91	428	118	3,426	9	1,329	59	7	594	6,061
Other revenues	-	-	-	5,512	5,808	6,443	-	-	14,877	32,640
Total revenues	\$ 48,994	\$ 62,151	\$ 32,825	\$ 212,145	\$ 81,467	\$ 235,577	\$ 321,890	\$ 7	\$ 473,346	\$ 1,468,402

EXPENDITURES

General government										
Judicial	\$ -	\$ -	\$ -	\$ -	\$ 175,700	\$ -	\$ -	\$ -	\$ -	\$ 175,700
Finance and administrative	3,068	3,800	1,992	27,573	-	10,122	496	5,172	3,263	55,486
Public safety	-	-	-	-	-	-	129,134	-	-	129,134
Public works	64,827	97,595	34,431	-	-	-	-	-	-	196,853
Culture and recreation	-	-	-	-	-	210,323	-	-	-	210,323
Economic development	-	-	-	142,570	-	-	-	-	-	142,570
Capital outlay	-	-	-	59,590	-	38,664	179,742	-	941,824	1,219,820
Total expenditures	\$ 67,895	\$ 101,395	\$ 36,423	\$ 229,733	\$ 175,700	\$ 259,109	\$ 309,372	\$ 5,172	\$ 945,087	\$ 2,129,886

EXCESS (DEFICIENCY) OF REVENUES

OVER EXPENDITURES	\$ (18,901)	\$ (39,244)	\$ (3,598)	\$ (17,588)	\$ (94,233)	\$ (23,532)	\$ 12,518	\$ (5,165)	\$ (471,741)	\$ (661,484)
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OTHER FINANCING SOURCES (USES)

Transfers - in	\$ -	\$ -	\$ -	\$ -	\$ 95,700	\$ -	\$ -	\$ -	\$ -	\$ 95,700
Transfers - out	-	-	-	(44,788)	-	-	-	-	(20,000)	(64,788)
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ (44,788)	\$ 95,700	\$ -	\$ -	\$ -	\$ (20,000)	\$ 30,912

Net change in fund balances

	\$ (18,901)	\$ (39,244)	\$ (3,598)	\$ (62,376)	\$ 1,467	\$ (23,532)	\$ 12,518	\$ (5,165)	\$ (491,741)	\$ (630,572)
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FUND BALANCES - BEGINNING

	103,757	284,282	121,222	189,941	(2,569)	337,790	15,828	11,182	501,257	1,562,690
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FUND BALANCES - ENDING

	\$ 84,856	\$ 245,038	\$ 117,624	\$ 127,565	\$ (1,102)	\$ 314,258	\$ 28,346	\$ 6,017	\$ 9,516	\$ 932,118
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See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES

AS OF DECEMBER 31, 2009

COMPENSATION PAID

The schedule of compensation paid to Police Jurors and other board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

POLICE JURORS

Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by state law.

COMMISSIONERS - GRAVITY DRAINAGE DISTRICTS

In accordance with Louisiana Revised Statute (LSR-R.S.) 38:1794, each board member may receive per diem of up to \$60 for each day in the conduct of official business of the district, not to exceed 36 days each year.

The board of commissioners of Gravity District No. 1 has elected to receive \$50 per diem per meeting.

The board of commissioners of Gravity District No. 2 has elected to receive \$50 per diem per meeting.

The board of commissioners of Gravity District No. 3 has elected to receive \$50 per diem per meeting.

COMMISSIONERS - LIBRARY BOARD OF CONTROL

The commissioners of the library board of control receive no compensation from the library.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
SCHEDULE OF COMPENSATION PAID POLICE JURORS AND OTHERS

FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Police Jurors</u>	
Woodrow W. Wiley, Jr.	\$ 19,200
William Trevillion	19,200
Roderick Webb	19,200
Emmett L. Adams, Jr.	19,200
Danny C. Clark	19,200
Jane M. Netterville	21,600
Carl Frank Olds	19,200
Totals	<u>\$ 136,800</u>
 <u>Gravity Drainage District No. 1</u>	
Carl Frank Olds	\$ 350
Woodrow Wiley, Jr.	400
Walter Butler	400
Lionel Travers	300
Roy Smith, Sr.	300
Totals	<u>\$ 1,750</u>
 <u>Gravity Drainage District No. 2</u>	
Bill Crigler	\$ 300
Curt Leake	300
LaVance Herring	250
Patrick Glass	200
Ben Britton	300
Totals	<u>\$ 1,350</u>
 <u>Gravity Drainage District No. 3</u>	
Clarence Evans	\$ 200
David Miller	200
Bobby Conner	200
Terry Mize, Jr.	150
Totals	<u>\$ 750</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Federal Expenditures</u>
MAJOR FEDERAL AWARDS		
<u>FEMA</u>		
Gustov gravel and culvert Grant	97.036	\$ <u>565,743</u>
OTHER FEDERAL AWARDS		
<u>FEMA</u>		
Mitigation grant	97.039	\$ 14,500
EMPG grant	97.067	151,494
Generator grant	97.039	99,732
<u>DELTA REGIONAL AUTHORITY</u>		
Walker Road resurfacing	90.201	<u>100,000</u>
Total expenditures of other federal awards		\$ <u>365,726</u>
Total expenditures of federal awards		<u>\$ 1,031,469</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.

See Independent Accountant's Report.

SECTION VI

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Police Jurors
Tensas Parish Police Jury
St. Joseph, LA

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Tensas Parish Police Jury as of and for the year ended December 31, 2009, which collectively comprise the basic financial statements of the Parish's primary government, and have issued our report thereon dated June 9, 2010. Our report includes an adverse opinion on the aggregate discretely presented component units due to the omission of the discretely presented component units which are required by accounting principles generally accepted in the United States of America to be reported with the financial data of the parish's primary government unless the Parish also issues financial statements for the reporting entity that includes the financial data for its component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tensas Parish Police Jury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not to provide an opinion on the effectiveness of the Tensas Parish Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Tensas Parish Police Jury's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the Tensas Parish Police Jury's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Tensas Parish Police Jury's financial statements that is more than inconsequential will not be prevented or detected by the Tensas Parish Police Jury's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Tensas Parish Police Jury's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tensas Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of management of the Tensas Parish Police Jury and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Silas Simms, LLP

Natchez, Mississippi
June 9, 2010



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**REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH
MAJOR FEDERAL PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Police Jurors
Tensas Parish Police Jury
St. Joseph, Louisiana

Compliance

We have audited the compliance of the Tensas Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Jury's management. Our responsibility is to express an opinion on the Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Jury's compliance with those requirements.

In our opinion, Tensas Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the Tensas Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Tensas Parish Police Jury's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of the Tensas Parish Police Jury, the Legislative Auditor of the State of Louisiana, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silas Simmons, LLP

Natchez, Mississippi
June 9, 2010

SCHEDULE OF FINDINGS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2009

SECTION 1: SUMMARY OF AUDITORS' RESULTS

Financial Statements:

- | | |
|--|---------------|
| 1. Type of auditors' report issued on the financial statements: | Adverse |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. Material noncompliance relating to the financial statements? | No |

Federal Awards:

- | | |
|--|---------------|
| 4. Type of auditor's report issued on compliance for major federal programs: | Unqualified |
| 5. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 6. Any audit finding(s) reported as required by Section .510(a) of OMB Circular A-133? | No |
| 7. Federal programs identified as major programs: | |
| a. CFDA #97.036 Gustov Gravel and Culvert Grant (FEMA) | |
| 8. The dollar threshold used to distinguish between Type A and Type B programs: | \$300,000 |
| 9. Auditee qualified as a low-risk auditee? | No |
| 10. Prior fiscal year audit finding(s) and questioned cost relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings as discussed in Section .315(b) of OMB Circular A-133? | No |

TENSAS PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 2009

STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2008

<u>Ref No</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Section I - Internal Control and Compliance Not Material to the Financial Statements:

None

Section II - Internal Control and Compliance Material to Federal Awards:

None

Section III - Management Letter:

None

TENSAS PARISH POLICE JURY
CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND
CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Ref No</u>	<u>Description of Finding</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:

None

Section II - Internal Control and Compliance Material to Federal Awards:

None

Section III - Management Letter:

None